

**EXHIBIT 2**

AG/ih

O'DWYER & BERNSTIEN, LLP  
ANDREW GRABOIS

Very truly yours,

In an effort to resolve this matter, please contact me at any time.

During our phone conversation on May 24, you agreed to have your client furnish its books and records for the audit period in question to the auditing firm Schultheis & Panetter, LLP to Anthony Sgroi's attention. To date, Mr. Sgroi has not received any books and records for the audit period in question. Therefore, I am left with no choice but to commence an action in federal court to confirm the arbitration award dated February 20, 2007.

Dear Mr. Bonfiglio,

Re: The New York District Council of Carpenters Pension Fund et al. v. B & A Interiors, LTD.

Richard S. Bonfiglio, Esq.  
238 92<sup>nd</sup> Street  
Brooklyn, New York 11209-5702

June 12, 2007

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